



IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE MIDDLE DISTRICT OF PENNSYLVANIA

IN RE:	:	
	:	<b>Case No. 5-18-bk-03323</b>
<b>Gerald S. Wall aka Gerald Scott Wall,</b>	:	
	:	<b>Ch. 13</b>
Debtor	:	
	:	
<b>Gerald S. Wall aka Gerald Scott Wall,</b>	:	
Movant	:	
	:	
v.	:	
	:	
<b>United States of America, Internal</b>	:	
<b>Revenue Service,</b>	:	
<b>and Honesdale National Bank</b>	:	
<b>Respondents</b>	:	

**ORDER APPROVING STIPULATION and AMENDED ORDER  
APPROVING SALE OF REAL PROPERTY AT 19 FERRETTI DRIVE,  
WEST WYOMING, PA FREE AND CLEAR OF LIENS OF  
RESPONDENTS  
AND AUTHORIZING DISTRIBUTION AT CLOSING**

Upon Stipulation entered into by and between Gerald S. Wall (“Debtor”); the United States of America, Internal Revenue Service; and Honesdale National Bank, through their respective Attorneys, agreeing that the pending sale of Real Property under the proposed amended sale terms may be free and clear of the liens of the Respondents, and after notice of sale was sent to all creditors, it is

ORDERED as follows:

1. The Debtor is authorized to sell the Real Property known as 19 Ferretti Drive, West Wyoming, Luzerne County, PA, Luzerne County, PA (more fully described in Luzerne County Record Book 3016, page 045427, PIN # E10SE2-01A-005-000 free and clear of the Liens of the Respondents to Donald B. Belcher (or his assignee, provided that the assignee is unrelated to the Debtor) for the sum of \$259,000.00.

2. The Debtor shall pay the following items at closing: realtor's commission not to exceed 5% of the sales price; real estate taxes pro-rated to date of closing; customary expenses of sale (including transfers taxes); any municipal liens, first mortgage of Wells Fargo paid in full in the balance due calculated to the date of closing; the second mortgage of PNC Bank, in the balance due as calculated to the date of closing; and seller's assist.

3. The Liens of Internal Revenue Service and Honesdale National Bank shall attach to the net proceeds of sale after payment of the items described above.

4. The net proceeds after payment of items in ¶2 will be escrowed and will be paid to the Internal Revenue Service toward its Federal Tax Lien, once the lien payoff has been determined. (The escrow may be held by either the closing agent or counsel for the Debtor).

5. If excess proceeds remain after the paying of the federal tax lien, the proceeds would then be paid toward the Debtor's exemptions as outlined in the confirmed Chapter 13 Plan, and any remaining balance to the Chapter 13 Trustee.

6. The Debtor agrees that if, after payment of the net proceeds of sale to the IRS for payment of the federal tax lien, the remaining payments in the First Amended Chapter 13 Plan will be insufficient to pay the priority tax to the IRS in full, the Debtor will amend the plan so that the IRS priority claim will be paid in full through the remaining term of the Chapter 13 plan.

Dated: September 5, 2019

By the Court,



Robert N. Opel, II, Chief Bankruptcy Judge <sup>(BI)</sup>